

Staff Property and Activities

Common Recommendations

Develop written procedures for the assessment of staff-owned property.

One of the fundamental duties of an assessor is to establish the fair market value of property; at times, this will involve the assessment of property in which county staff has an interest. [Letter To Assessors No. 2008/058](#) was issued as a guide to assist assessors in establishing procedures relative to the assessment of staff-owned property. Written procedures addressing the assessment of not only staff-owned property, but also property owned by a spouse, a family member, or a dependent child, is considered sound management and is recommended.

The procedures for the assessment of staff-owned property need not be lengthy or complicated, but should be formalized in a written format and provided to all staff. The procedures adopted by the assessor should:

- Clearly define the assessor's policies and procedures.
- Establish staff's responsibilities.
- Create a file or listing of all staff-owned property in the county.
- Contain well defined review procedures.
- Accurately track and document all events with potential assessment implications.

Development of and adherence to written procedures promotes an acceptable level of oversight regarding the assessment of staff-owned property and would help ensure that staff is aware of the office policy.

Ensure that staff annually disclose their financial interests as required by section 672.

[Section 672](#) requires that at the time of certification, and annually thereafter, each appraiser must disclose their financial interests. As instructed in [Letter To Assessors No. 2008/035](#), the assessor should ensure compliance with this statute and so certify to the BOE. Additionally, [Letters To Assessors No. 96/034](#) states that "...any person hired by or performing any duties on behalf of an assessor is subject to the same constitutional and statutory requirements as employees of the county assessor..." Thus, all certified appraisers, including both contract appraisers and appraisers employed in the assessor's office, are required to submit a statement of financial interests annually, and the assessor should report to the BOE that all staff submitted the required statements. Compliance with [section 672](#) will allow the assessor to better monitor the assessment of properties owned by staff or contract appraisers.